

IN THE SENATE

SENATE CONCURRENT RESOLUTION NO. 105

BY LOCAL GOVERNMENT AND TAXATION COMMITTEE

A CONCURRENT RESOLUTION

1
2 STATING FINDINGS OF THE LEGISLATURE AND REJECTING CERTAIN RULES OF THE IDAHO
3 BOARD OF TAX APPEALS RELATING TO IDAHO BOARD OF TAX APPEALS RULES.

4 Be It Resolved by the Legislature of the State of Idaho:

5 WHEREAS, the Legislature is vested with authority to reject executive
6 agency rules under the provisions of Section 67-5291, Idaho Code, in the
7 event that the Legislature finds that the rules are not consistent with leg-
8 islative intent; and

9 WHEREAS, it is the finding of the Legislature that certain rules of the
10 Idaho Board of Tax Appeals relating to Idaho Board of Tax Appeals Rules are
11 not consistent with legislative intent and should be rejected.

12 NOW, THEREFORE, BE IT RESOLVED by the members of the First Regular Ses-
13 sion of the Sixty-second Idaho Legislature, the Senate and the House of Rep-
14 resentatives concurring therein, that IDAPA 36.01.01, Idaho Board of Tax Ap-
15 peals Rules, Section 63, Section 65 and Section 140, Subsection 06, only,
16 adopted as pending rules under Docket Number 36-0101-1201, be, and the same
17 are hereby rejected and declared null, void and of no force and effect.